

Austin, Texas

TO THE HONORABLE W. W. PERIN, SECRETARY OF STATE, DALLAS:

March 31st, 1933

I herewith hand you H. B. No. 822 to be deposited in  
your office in accordance with the Constitution, which bill I have  
**TO THE FORTY-THIRD LEGISLATURE:**

this day disapproved and vetoed. My objection to this bill is that  
I hereby return you House Bill No. 822, the same being an  
Act to amend and change article 7105 as provided in H. B.  
No. 113, known as the Daniels Tax Bill. Said Article 7105 requires  
levies and assessments of ad valorem taxes heretofore made by Independent  
School Districts in this State. I have disapproved and vetoed this Act  
and you will be advised by me when this bill is read  
and return same to you for consideration.

My reason for disapproving and vetoing this Act is because  
In order to get revenue I feel it would be better to  
I do not want to give any more power to Independent School Districts than  
the Legislature admits. The question of how much power  
has heretofore been given them by law. My observation has been that  
valuers of all corporations and savings and loan associations  
Independent School Districts have almost invariably levied excessive  
taxes against them. I would suppose this tax that was put upon  
valuation and the independent school district tax is now one of the most  
burdensome and oppressive obligation of the taxpayer. Their valuations  
and the amount of revenue with which to run the schools and support them  
for taxation purposes are almost invariably very much higher than the  
valuations put upon said property by the County Commissioners Court and  
property in these Independent School Districts is almost invariably  
discriminated against by excessive valuation.

I prefer that the taxpayer be allowed to plead whatever  
rights he may have now against these taxes and I, therefore, disapprove  
and veto said House Bill No. 822, which is hereby respectfully returned.

That the Constitutional taxes are

supposed to be equal and uniform and no one business or industry

should be taxed to the exclusion of another. Miriam A. Ferguson,  
Governor of Texas

in different time, while I have addressed to the Legislature, and  
through the Senate Bill No. 124 which I approved, the highest tax  
rate ever levied by the administration on the oil business, yet it is  
FILED IN THE OFFICE OF THE  
SECRETARY OF STATE taxes should be levied on this industry

THIS 31 DAY OF MARCH 1933 at 11:00 AM which is read  
by *A. J. Carter* as  
Secretary of State